

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 327 be amended to read as follows:

- 1 Page 8, between lines 24 and 25, begin a new paragraph and insert:
- 2 "SECTION 7. IC 6-1.1-4-13.8 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13.8. (a) As used
- 4 in this section, "commission" refers to a county land valuation
- 5 commission established under subsection (b).
- 6 (b) **Subject to subsection (l)**, a county land valuation commission
- 7 is established in each county for the purpose of determining the value
- 8 of commercial, industrial, and residential land (including farm
- 9 homesites) in the county.
- 10 (c) The county assessor is chairperson of the commission.
- 11 (d) The following are members of the commission:
- 12 (1) The county assessor. The county assessor shall cast a vote
- 13 only to break a tie.
- 14 (2) Each township assessor, when the respective township land
- 15 values for that township assessor's township are under
- 16 consideration. A township assessor serving under this subdivision
- 17 shall vote on all matters relating to the land values of that
- 18 township assessor's township.
- 19 (3) One (1) township assessor from the county to be appointed by
- 20 a majority vote of all the township assessors in the county.
- 21 (4) One (1) county resident who:
- 22 (A) holds a license under IC 25-34.1-3 as a salesperson or
- 23 broker; and
- 24 (B) is appointed by:
- 25 (i) the board of commissioners (as defined in IC 36-3-3-10)

- 1 for a county having a consolidated city; or  
 2 (ii) the county executive (as defined in IC 36-1-2-5) for a  
 3 county not described in item (i).
- 4 (5) Four (4) individuals who:  
 5 (A) are appointed by the county executive (as defined in  
 6 IC 36-1-2-5); and  
 7 (B) represent one (1) of the following four (4) kinds of land in  
 8 the county:  
 9 (i) Agricultural.  
 10 (ii) Commercial.  
 11 (iii) Industrial.  
 12 (iv) Residential.
- 13 Each of the four (4) kinds of land in the county must be  
 14 represented by one (1) individual appointed under this  
 15 subdivision.
- 16 (6) One (1) individual who:  
 17 (A) represents financial institutions in the county; and  
 18 (B) is appointed by:  
 19 (i) the board of commissioners (as defined in IC 36-3-3-10)  
 20 for a county having a consolidated city; or  
 21 (ii) the county executive (as defined in IC 36-1-2-5) for a  
 22 county not described in item (i).
- 23 (e) The term of each member of the commission begins November  
 24 1 of the year that precedes by two (2) years the year in which a general  
 25 reassessment begins under IC 6-1.1-4-4, and ends January 1 of the year  
 26 in which the general reassessment begins under IC 6-1.1-4-4. The  
 27 appointing authority may fill a vacancy for the remainder of the vacated  
 28 term.
- 29 (f) The commission shall determine the values of all classes of  
 30 commercial, industrial, and residential land (including farm homesites)  
 31 in the county using guidelines determined by the department of local  
 32 government finance. Not later than November 1 of the year preceding  
 33 the year in which a general reassessment begins, the commission  
 34 determining the values of land shall submit the values, all data  
 35 supporting the values, and all information required under rules of the  
 36 department of local government finance relating to the determination of  
 37 land values to the county property tax assessment board of appeals and  
 38 the department of local government finance. Not later than January 1  
 39 of the year in which a general reassessment begins, the county property  
 40 tax assessment board of appeals shall hold a public hearing in the  
 41 county concerning those values. The property tax assessment board of  
 42 appeals shall give notice of the hearing in accordance with IC 5-3-1 and  
 43 shall hold the hearing after March 31 of the year preceding the year in  
 44 which the general reassessment begins and before January 1 of the year  
 45 in which the general reassessment under IC 6-1.1-4-4 begins.
- 46 (g) The county property tax assessment board of appeals shall  
 47 review the values, data, and information submitted under subsection (f)

and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the commission fails to submit land values under subsection (f) to the county property tax assessment board of appeals before January 1 of the year the general reassessment under IC 6-1.1-4-4 begins, the county property tax assessment board of appeals shall determine the values.

(h) The county property tax assessment board of appeals shall give notice to the county and township assessors of its decision on the values. The notice must be given before March 1 of the year the general reassessment under IC 6-1.1-4-4 begins. Not later than twenty (20) days after that notice, the county assessor or a township assessor in the county may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals shall hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(i) Not later than twenty (20) days after notice to the county and township assessor is given under subsection (h), a taxpayer may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals may hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(j) A taxpayer may appeal the value determined under this section as applied to the taxpayer's land as part of an appeal filed under IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a taxpayer that files an appeal under IC 6-1.1-15 requests the values, data, or information received by the county property tax assessment board of appeals under subsection (f), the county property tax assessment board of appeals shall satisfy the request. The department of local government finance may modify the taxpayer's land value and the value of any other land in the township, the county where the taxpayer's land is located, or the adjacent county if the department of local government finance determines it is necessary to provide uniformity and equality.

(k) The county assessor shall notify all township assessors in the county of the values as determined by the commission and as modified by the county property tax assessment board of appeals or department of local government finance under this section. Township assessors shall use the values determined under this section.

**(l) After notice to the county assessor and all township assessors in the county, a majority of the assessors authorized to vote under this subsection may vote to abolish the county land valuation**

1 **commission established under subsection (b). Each township**  
 2 **assessor and the county assessor has one (1) vote. The county**  
 3 **assessor shall give written notice to:**

4 **(1) each member of the county land valuation commission;**  
 5 **and**

6 **(2) each township assessor in the county;**  
 7 **of the abolishment of the commission under this subsection."**

8 Page 23, between lines 24 and 25, begin a new paragraph and insert:

9 "SECTION 17. IC 6-1.1-5.5-3 IS AMENDED TO READ AS  
 10 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 3. **(a) For purposes of**  
 11 **this section, "party" includes:**

12 **(1) a seller of property that is exempt under the seller's**  
 13 **ownership; or**

14 **(2) a purchaser of property that is exempt under the**  
 15 **purchaser's ownership;**

16 **from property taxes under IC 6-1.1-10.**

17 ~~(a)~~ **(b)** Before filing a conveyance document with the county auditor  
 18 under IC 6-1.1-5-4, all the parties to the conveyance must complete and  
 19 sign a sales disclosure form as prescribed by the department of local  
 20 government finance under section 5 of this chapter. All the parties may  
 21 sign one (1) form, or if all the parties do not agree on the information  
 22 to be included on the completed form, each party may sign and file a  
 23 separate form.

24 ~~(b)~~ **(c)** Except as provided in subsection ~~(c)~~, **(d)**, the auditor shall  
 25 forward each sales disclosure form to the county assessor. The county  
 26 assessor shall retain the forms for five (5) years. The county assessor  
 27 shall forward the sales disclosure form data to the department of local  
 28 government finance and the legislative services agency:

29 **(1) before January 1, 2005, in an electronic format, if possible;**  
 30 **and**

31 **(2) after December 31, 2004, in an electronic format specified**  
 32 **jointly by the department of local government finance and the**  
 33 **legislative services agency.**

34 The county assessor shall forward a copy of the sales disclosure forms  
 35 to the township assessors in the county. The forms may be used by the  
 36 county assessing officials, the department of local government finance,  
 37 and the legislative services agency for the purposes established in  
 38 IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules  
 39 under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized  
 40 purpose.

41 ~~(c)~~ **(d)** In a county containing a consolidated city, the auditor shall  
 42 forward the sales disclosure form to the appropriate township assessor.  
 43 The township assessor shall forward the sales disclosure form to the  
 44 department of local government finance and the legislative services  
 45 agency:

46 **(1) before January 1, 2005, in an electronic format, if possible;**  
 47 **and**

(2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

~~(d)~~ (e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

SECTION 18. IC 6-1.1-5.5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 4. (a) **Except as provided in subsection (c)**, a person filing a sales disclosure form under this chapter shall pay a fee of five dollars (\$5) to the county auditor.

(b) Eighty percent (80%) of the revenue collected under this section and section 12 of this chapter shall be deposited in the county sales disclosure fund established under section 4.5 of this chapter. Twenty percent (20%) of the revenue shall be transferred to the state treasurer for deposit in the state assessment training fund established under section 4.7 of this chapter.

**(c) A seller or purchaser described in section 3(a) of this chapter is not required to pay the fee under subsection (a)."**

Page 24, between lines 6 and 7, begin a new paragraph and insert: "SECTION 20. IC 6-1.1-5.5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 5. The department of local government finance shall prescribe a sales disclosure form for use under this chapter. The form prescribed by the department of local government finance must include at least the following information:

- (1) The key number of the parcel (as defined in IC 6-1.1-1-8.5).
- (2) Whether the entire parcel is being conveyed.
- (3) The address of the property.
- (4) The date of the execution of the form.
- (5) The date the property was transferred.
- (6) Whether the transfer includes an interest in land or improvements, or both.
- (7) Whether the transfer includes personal property.
- (8) An estimate of any personal property included in the transfer.
- (9) The name, ~~and~~ address, **and telephone number** of:
  - (A) each transferor and transferee; and**
  - (B) the person that prepared the form.**
- (10) The mailing address to which the property tax bills or other official correspondence should be sent.
- (11) The ownership interest transferred.
- (12) The classification of the property (as residential, commercial, industrial, agricultural, vacant land, or other).

(13) The total price actually paid or required to be paid in exchange for the conveyance, whether in terms of money, property, a service, an agreement, or other consideration, but excluding tax payments and payments for legal and other services that are incidental to the conveyance.

(14) The terms of seller provided financing, such as interest rate, points, type of loan, amount of loan, and amortization period, and whether the borrower is personally liable for repayment of the loan.

(15) Any family or business relationship existing between the transferor and the transferee.

(16) Other information as required by the department of local government finance to carry out this chapter.

If a form under this section includes the telephone number or the Social Security number of a party, the telephone number or the Social Security number is confidential."

Page 33, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 25. IC 6-1.1-28-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. (a) Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. **Subject to subsections (d) and (e)**, the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser. **Subject to subsections (d) and (e)**, the board of commissioners of the county shall appoint two (2) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. ~~However,~~ If the county assessor is a certified level two assessor-appraiser, the board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two assessor-appraiser. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the

board that includes at least one (1) certified level two assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

(b) The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

(1) who are willing to serve on the board; and

(2) whose political party membership status would satisfy the requirement in subsection (c)(1).

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

(1) residents of the county;

(2) certified level two Indiana assessor-appraisers; and

(3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents of the county.

**(d) Except as provided in subsection (e), the term of a member of the county property tax assessment board of appeals appointed under subsection (a):**

**(1) is one (1) year; and**

**(2) begins January 1.**

**(e) If:**

**(1) the term of a member of the county property tax assessment board of appeals appointed under subsection (a) expires;**

**(2) the member is not reappointed; and**

**(3) a successor is not appointed;**

**the term of the member continues until a successor is appointed."**

Page 42, between lines 37 and 38, begin a new paragraph and insert:

**"SECTION 38. [EFFECTIVE JULY 1, 2005] (a) The term of a member of the county property tax assessment board of appeals as of the effective date of this act expires December 31, 2005.**

**(b) This SECTION expires January 1, 2006.**

**SECTION 39. [EFFECTIVE JULY 1, 2005] IC 6-1.1-5.5-3, IC 6-1.1-5.5-4, and IC 6-1.1-5.5-5, all as amended by this act, apply only to sales disclosure forms for conveyances after June 30, 2005."**

Renumber all SECTIONS consecutively.

(Reference is to ESB 327 as printed March 22, 2005.)

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Representative Saunders